

APPENDIX

MAR 7 1974

MICHAEL RODAK, JR., CL

**IN THE
Supreme Court of the United States**

OCTOBER TERM, 1973

No. 73-375

**WILLIAM OTTE, Trustee in Bankruptcy of
FREEDOMLAND, INC., *Petitioner,***

v.

UNITED STATES OF AMERICA, et al.

**ON WRIT OF CERTIORARI TO THE UNITED STATES
COURT OF APPEALS FOR THE SECOND CIRCUIT**

**PETITION FOR CERTIORARI FILED AUGUST 29, 1973
CERTIORARI GRANTED JANUARY 21, 1974**

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Relevant Docket Entries of Circuit Court of Appeals

United States Court of Appeals

FOR THE SECOND CIRCUIT

In the Matter

of

FREEDOMLAND, INC.,

Bankrupt,

WILLIAM OTTE,

Trustee-Appellant,

UNITED STATES OF AMERICA and THE CITY OF NEW YORK,
Appellants.

Filings—Proceedings

- 72—Filed copies of docket entries and notice of appeal (Otte)
- 72—Filed copies of docket entries and notice of appeal (USA)
- 72—Filed copies of docket entries and notice of appeal (City of N.Y.)
- 72—Filed record (original papers of district court) (& in 72-1551)
- 72—Filed supplemental record (original papers of district court) (& in 72-1551) (& in 72-1716)
- 72—Filed order extending time to file appellant's brief and appendix to 8-15-72 (Otte) (& in 72-1551, 72-1716)
- 72—Filed notice of appearance (& in 72-1551, 72-1716)
- 72—Filed order extending time to file appellant's brief and appendix to 9-30-72 (Otte) (& in 72-1551, 72-1716)
- 72—Filed order extending time to file appellant's brief and appendix to 10-30-72 (Otte) (& in 72-1551, 72-1716)

*Relevant Docket Entries of Circuit Court of Appeals**Filings—Proceedings*

- 72—Filed brief and appendix, appellant with proof of service (Otte) (& in 72-1551, 72-1716)
- 72—Filed order extending time to file appellant (City of N.Y.) brief to 1-3-73 (& in 72-1551, 72-1716)
- 72—Filed order extending time to file appellant (U.S.A.) brief to 1-3-73 (& in 72-1551, 72-1716)
- 72—Filed order extending time to file appellants (U.S.A. and City of N.Y.) briefs to 1-30-73
- 73—Filed order extending time to file appellants (U.S.A. and City of N.Y.) briefs to 2-28-73 (& in 72-1551, 72-1716)
- 73—Filed brief, appellee (USA) (W/Pofs) (& in 72-1551, 72-1716)
- 73—Filed brief, appellee (City of N.Y.) (W/Pofs) (& in 72-1551, 72-1716)
- 73—Argument heard (by: Hays, Mulligan, Oakes) (& in 72-1551, 72-1716)
- 73—Judgment Affirmed in Part, reversed and remanded in part, Oakes, CJ (& in 72-1551, 72-1716)
- 73—Filed judgment (& in 72-1551, 72-1716)
- 73—Issued Mandate (opinion & judgment). (& in 72-1551, 72-1716)
- 73—Filed notice of filing of petition for writ of certiorari (S. C. #73-375) (& in 72-1551, 72-1716)
- 9-19-73—Original and supplemental record returned to district court
- 10- 4-73—Filed receipt of return of original & supplemental record to District Court
- 1-28-74—Filed certified copy of order of Supreme Court granting petition for writ of certiorari (& in 72-1551, 72-1716)

Order of Circuit Court of Appeals

UNITED STATES COURT OF APPEALS

FOR THE SECOND CIRCUIT

At a stated Term of the United States Court of Appeals for the Second Circuit, held at the United States Courthouse in the City of New York, on the eighth day of June, one thousand nine hundred and seventy-three.

Present: HON. PAUL R. HAYS
HON. WILLIAM H. MULLIGAN
HON. JAMES L. OAKES
Circuit Judges,

72-1551

72-1716

72-1546

In the Matter
of

FREEDOMLAND, INC.,

Bankrupt,

WILLIAM OTTE,

Trustee-Appellant,

UNITED STATES OF AMERICA and THE CITY OF NEW YORK,
Appellants.

*Appeal from the United States District Court for the
Southern District of New York.*

Order of Circuit Court of Appeals

This cause came on to be heard on the transcript of record from the United States District Court for the Southern District of New York, and was argued by counsel.

ON CONSIDERATION WHEREOF, it is now hereby ordered, adjudged, and decreed that the order of said District Court be and it hereby is affirmed in part and reversed in part and that the action be and it hereby is remanded to said District Court for further proceedings in accordance with the opinion of this court, with costs to be taxed against the appellant William Otte.

A. DANIEL FUSARO,
Clerk

by: VINCENT A. CARLIN
Chief Deputy Clerk

Decision of Circuit Court of Appeals
UNITED STATES COURT OF APPEALS
FOR THE SECOND CIRCUIT

Nos. 427, 804, 805—September Term, 1972.

(Argued March 15, 1973

Decided June 8, 1973.)

Docket Nos. 72-1546, 72-1551, 72-1716

In re Freedomland, Inc.

Bankrupt.

Before :

HAYS, MULLIGAN and OAKES,

Circuit Judges.

Appeal from a judgment in the Southern District of New York, Constance B. Motley, *Judge*, (1) ordering the bankruptcy trustee to withhold taxes and file necessary forms on wages earned but not paid prior to bankruptcy; (2) assigning the taxes a fourth priority as "taxes due and owing by the bankrupt," 11 U.S.C. § 104(a)(4); and (3) denying New York City's claim for withheld taxes on the ground that the City's income tax was passed after the date the wages were earned.

Affirmed in part, reversed and remanded in part.

HOWARD KARASIK, New York, New York for
Appellant Otte, Trustee in Bankruptcy of
Freedomland, Inc.